



# Thomas A. Schweich

Missouri State Auditor

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## Grundy County

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August 2011  
Report No. 2011-42



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<http://auditor.mo.gov>



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Grundy County

Prosecuting Attorney Procedures	Accounting duties are not adequately segregated. One legal assistant performs all duties of receiving, recording, and transmitting monies for bad checks and another legal assistant performs all duties for restitution without supervisory review. Bad check restitution and fees are not transmitted timely. Many money orders on hand during the February 8, 2011, cash count were not restrictively endorsed or did not indicate a payee. A monthly list of liabilities is not prepared and reconciled to the cash balance for the restitution account, and restitution monies are not distributed timely, which deprives victims of the use of their monies. Our two prior audit reports noted conditions similar to those discussed above. Also, the Prosecuting Attorney's office does not timely reconcile bank accounts or properly document outstanding checks. Write-off adjustments are made without supervisory review and are not adequately tracked and documented.
Sheriff Procedures	Accounting duties are not adequately segregated, and sufficient supervisory reviews are not conducted to safeguard assets. A monthly list of liabilities is not prepared and reconciled to the cash balance for the inmate account. When we asked for a list of liabilities for the inmate account, we discovered the liabilities list was \$2,463 less than the inmate account balance as of March 8, 2011. This amount is thought to be profits made from selling telephone cards to the inmates, but a complete and accurate list of liabilities should be maintained, and any telephone card profits should be turned over to the County Treasurer in accordance with state law. The segregation of duties issue and turning over monies to the county treasury were noted in our two prior reports.
Ambulance Procedures	Official pre-numbered receipts slips are not issued for all monies received, monies received are not entered into the accounting system in a timely manner, and receipts are not transmitted to the County Treasurer in a timely manner, increasing the risk of loss, theft or misuse. As noted in our prior audit, no written policies on billing, collection and write-off of accounts receivables exist, and invoices are not prepared in a timely manner. As of December 31, 2010, the Ambulance Fund was owed \$371,700, and of this amount \$279,100 of which was delinquent by more than 29 days.
Fuel Card Procedures	The County Commission does not require the Ambulance and Sheriff departments to provide supporting receipts before it pays the monthly fuel card statements. The County Commission should require adequate documentation and a thorough review and approval before using public funds to pay the fuel card statements.
Capital Assets	The County needs to improve its county property procedures and records. The County should develop procedures to identify capital asset purchases and dispositions, ensure property records contain all necessary information, and require an annual inventory. Our two prior audits noted a similar condition.
Computer Controls	Unique user identifications are not required to log on to the County Clerk's

office computers, employees share passwords, and passwords do not have to be changed periodically, making unauthorized access and/or changes to the system more likely. Backup data is not kept in a secure off-site location, which impairs the County's ability to recover data in the event of a computer failure.

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**Additional Comments**

Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.\*

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**American Recovery and Reinvestment Act 2009 (Federal Stimulus)**

The Senate Bill 40 Board received \$21,486 under Title V, Section 5001 of the Recovery Act for Medicaid expenditures reported between October 1, 2008 and December 31, 2010.

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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# THOMAS A. SCHWEICH

## Missouri State Auditor

To the County Commission  
and  
Officeholders of Grundy County

We have audited certain operations of Grundy County in fulfillment of our duties under Section 29.230, RSMo. In addition, Kevin Hudson, Certified Public Accountant, has been engaged to audit the financial statements of Grundy County for the 2 years ended December 31, 2010. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2010. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Grundy County.



Thomas A. Schweich  
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA, CGFM, CIA
Audit Manager:	Randall Gordon, M.Acct., CPA, CGAP
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# Grundy County Management Advisory Report State Auditor's Findings

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## **1. Prosecuting Attorney Procedures**

Procedures related to supervisory review, transmittal of bad check restitution and fees, liabilities, bank reconciliations, outstanding checks, and write-off of receivables are in need of improvement. Prosecuting Attorney receipts totaled approximately \$124,200 in 2010 and \$128,000 in 2009 for court ordered restitution, bad check restitution, and fees.

### 1.1 Supervisory review

Accounting duties are not adequately segregated. One legal assistant performs all duties of receiving, recording, and transmitting monies for bad check monies and another legal assistant performs all duties for restitution monies. Because the legal assistants are primarily responsible for all accounting functions, routine and thorough supervisory reviews are essential. The Prosecuting Attorney does not review the monthly report of fees turned over to the County Treasurer or the bad check case files. The Prosecuting Attorney also does not perform detailed reviews of other records, such as comparing transmittal amounts to receipt reports generated from the computer system, or reviews of bank reconciliations.

Thorough supervisory reviews help ensure all transactions are accounted for properly and assets are adequately safeguarded. Such reviews would reduce the possibility of errors, loss, or misuse of funds going undetected. Internal controls would be strengthened by the Prosecuting Attorney reviewing the receipting, recording, and disbursing functions. Documentation is necessary to demonstrate performance of the reviews.

### 1.2 Transmittals

Bad check restitution and fees are not transmitted in a timely manner. Fees are held for periods longer than a month before being transmitted to the Treasurer. In addition, although only money orders are accepted for payments, the money orders are not restrictively endorsed. Also, the payee is not always indicated on the money order. A cash count performed on February 8, 2011, indicated 29 money orders were for county fees and therefore should be restrictively endorsed and 7 money orders did not indicate a payee.

To adequately account for collections and reduce the risk of loss, theft, or misuse of funds, transmittals should be made on a timely basis. In addition, money orders should be restrictively endorsed immediately upon receipt, and the payee should be indicated on all money orders.

### 1.3 Liabilities

A monthly list of liabilities is not prepared and reconciled to the cash balance for the restitution account, and restitution monies collected are not distributed on a timely basis. As a result, the account has unidentified monies that have not been properly distributed and victims are deprived of the use of their monies. At our request, the Prosecuting Attorney's office prepared a liabilities list and the account had approximately \$606 in unidentified funds at February 15, 2011. We also noted approximately \$879 in monies included on the list were not in the Prosecuting Attorney's computer system due to a system crash in 2008, and these transactions had



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not been re-entered into the system. The Prosecuting Attorney's office does not disburse monies to a victim until there is at least \$10 due to the individual and will also wait until there is \$5,000 to \$10,000 in the restitution account before disbursing monies to victims. This has led to delays of up to 2 months in disbursing monies to victims.

A complete and accurate list of liabilities should be prepared monthly for the restitution account and reconciled to the book balance to ensure records are in balance and sufficient funds are available for payment of all liabilities. Further, the Prosecuting Attorney should attempt to identify the excess in the account. To expedite the distribution of restitution to victims and to reduce the amount of liabilities, the Prosecuting Attorney's office should consider distributing restitution payments to the victims on a monthly basis. If proper disposition of the unidentified monies cannot be determined, these monies should be disposed of in accordance with state law.

#### 1.4 Bank reconciliations and outstanding checks

Bank reconciliations are not performed timely. Reconciliations for the months of July, August, September, and October, 2010, were not performed until November 10, 2010. In addition, a list of outstanding checks is not retained. While the total outstanding check amount is on the bank reconciliation, the total amount is not supported by a detailed list of outstanding checks. Also, five outstanding checks totaling \$434 are not included in the computer system due to a system crash. These checks are old outstanding checks which were written between January 5, 2005, and December 16, 2008.

Complete and timely bank reconciliations are necessary to ensure bank activity and accounting records are in agreement, and to detect and correct errors timely. A detailed list of outstanding checks should be documented to support the amount indicated on the bank reconciliation, and to allow for procedures to routinely follow up on outstanding checks to prevent the accumulation of old outstanding checks and ensure monies are appropriately disbursed to the payee or as otherwise provided by state law.

#### 1.5 Uncollectible write-offs

Write-offs of receivables are not verified and approved by a person independent of the postings of such transactions to ensure they are legitimate. Write-offs are adjustments that may be necessary when a person has been released from probation and a court order states the remaining restitution does not have to be paid or when an individual cannot be located to collect payment for a bad check. Currently, the two legal assistants in the Prosecuting Attorney's office can make adjustments without an independent secondary approval or review. In addition, the Prosecuting Attorney's office was unable to provide a report of all adjustments during the audit period.

Proper authorization and adequate documentation, which fully explains the reason for the adjustments to customer accounts, are necessary to ensure



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only the proper accounts and amounts are adjusted and to reduce the risk of loss, theft, or misuse of funds.

Similar conditions  
previously reported

Similar conditions to sections 1.1, 1.2, and 1.3 were noted in our two prior audit reports.

## Recommendations

The Prosecuting Attorney:

- 1.1 Perform and document supervisory reviews of the receipting, recording, and disbursing functions.
- 1.2 Transmit bad check restitution and fees in a timely manner, restrictively endorse money orders upon receipt, and ensure the payee is indicated on all money orders.
- 1.3 Require a complete and accurate list of liabilities for the Restitution Account be prepared and reconciled to the book balance monthly, and ensure restitution payments to victims are distributed on a timely basis. In addition, an attempt should be made to investigate unidentified monies, and any monies remaining unidentified should be disbursed in accordance with state law.
- 1.4 Ensure bank reconciliations are performed timely and include a list of all outstanding checks. In addition, the Prosecuting Attorney should establish routine procedures to investigate outstanding checks.
- 1.5 Ensure a list of all adjustments is maintained, and an independent review and approval of all adjustments is performed and documented.

## Auditee's Response

*The Prosecuting Attorney provided the following responses:*

- 1.1 *We will start reviewing the bank reconciliations, the checks written, records pertaining to bad checks restitution received that are transmitted to the vendor, and transmittals made to the County Treasurer.*
- 1.2 *We will start transmitting bad check fees and bad checks and restitution monies to the vendors at least monthly. We have ordered endorsement stamps to endorse money orders when received. We are asking the remitter to fill in the payee name if not indicated or are filling in the payee name if the money order is received in the mail.*



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- 1.3 *We agree. We will work on implementing these recommendations.*
- 1.4 *We are generating an outstanding checks list monthly and all checks are included. We are working on reviewing old outstanding checks and will handle accordingly.*
- 1.5 *We will print out a report for the file indicating why an adjustment is being made and the Prosecuting Attorney will review this report.*

## 2. Sheriff Procedures

Procedures related to supervisory review, liabilities, and telephone profits are in need of improvement. Receipts totaled approximately \$104,000 in both 2010 and 2009 for permits, fees, and bonds. Receipts totaled approximately \$24,000 in both 2010 and 2009 for commissary items related to the inmate account.

### 2.1 Supervisory review

Accounting duties are not adequately segregated. One bookkeeper is responsible for receipting, recording, and depositing monies received; preparing and signing checks; and preparing month-end reports and reconciliations for the fee account. The other bookkeeper is responsible for all of these accounting duties for the inmate account. The Sheriff's review of the bank statement is documented by signing his initials on the bank statement. However, his review is limited to the bank statements and does not include other supporting documentation.

Thorough supervisory reviews help ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be strengthened by the Sheriff expanding his supervisory reviews to include the receipting and recording functions, and improving his review of the disbursement function. Documentation is necessary to demonstrate performance of the reviews.

### 2.2 Liabilities

A monthly list of liabilities is not prepared and reconciled to the cash balance for the inmate account. The liabilities are the account balances of each inmate and the profits from the sale of telephone cards. At our request, the Sheriff's department prepared a liabilities list. The liabilities list was \$2,463 less than the inmate account balance at March 8, 2011. The Sheriff indicated this difference is profits from the sale of telephone cards to the inmates. A complete and accurate list of liabilities should be prepared monthly and reconciled to the book balance to ensure records are in balance and sufficient funds are available for payment of all liabilities.

### 2.3 Telephone profits

The Sheriff maintains telephone card profits from the inmate account outside the county treasury. Approximately \$4,700 in telephone card profits were received from November 2008 through 2010. Profits were initially turned over to the County Treasurer; however, beginning in December 2009 they were kept by the Sheriff in the inmate account. From December 2009



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through December 2010, approximately \$1,700 in disbursements for items such as coffee pots and television mounts for inmate use were made from telephone card profits without approval of the County Commission.

Maintaining these funds outside the county treasury circumvents the appropriation process and the checks and balances system in place for other county funds. In addition, there is no statutory authority for the Sheriff to maintain such accounts outside the county treasury. Monies collected by the Sheriff's department should be distributed to the appropriate parties monthly and operating disbursements should be authorized by the Sheriff and made through the County Commission's normal disbursement process. Attorney General's Opinion No. 45, 1992 to Henderson, states ". . . sheriffs are not authorized to maintain a bank account for law enforcement purposes separate from the county treasury."

Similar conditions  
previously reported

Similar conditions to sections 2.1 and 2.3 were noted in our two prior audit reports.

## Recommendations

The Sheriff:

- 2.1 Expand supervisory reviews to include periodic documented reviews of the receipting and recording functions, and improve the review of the disbursement function.
- 2.2 Require a complete and accurate list of liabilities for the Inmate Account be prepared and reconciled to the book balance monthly.
- 2.3 Turn over all telephone profits from the commissary to the county treasury.

## Auditee's Response

*The Sheriff provided the following responses:*

- 2.1 *We will attempt to review in more detail by reviewing the receipting and the disbursement records. We will work on determining some ideas to provide some supervision on the records.*
- 2.2 *We will start preparing a monthly list of liabilities and reconcile this listing to the book balance monthly.*
- 2.3 *We will turn profits over to the county treasury more frequently. However, we do want to keep some monies in the account in order to pay the commissary and the telephone card vendors.*



### 3. Ambulance Procedures

Procedures related to the receipting of monies and billings are in need of improvement. In addition, there is no written policy for the billing, collection, and write-off of accounts receivable. Ambulance Fund receipts totaled approximately \$953,000 in 2010, and \$947,000 in 2009. Of these receipts, approximately \$494,000 was received each year for ambulance services.

#### 3.1 Receipts

Official prenumbered receipt slips are not issued for all monies received. Receipt slips are only issued when cash is received. Also, monies received are not entered into the ambulance accounting system in a timely manner. The Billing Director enters receipts in batches rather than when monies are received. In one instance, we noted receipts entered on December 14, 2010, were for a week of monies received and included 70 receipts. In addition, receipts are not transmitted to the County Treasurer in a timely manner. Transmittals are made to the County Treasurer on a weekly basis unless receipts are more than \$5,000.

To adequately account for collections and reduce the risk of loss, theft, or misuse of funds, official prenumbered receipt slips should be issued for all monies immediately upon receipt. In addition, receipts should be entered in the accounting system and transmitted to the County Treasurer in a timely manner.

#### 3.2 Billings/accounts receivables

Billings are not prepared in a timely manner. One accounting clerk prepares the invoices, and invoices are prepared as time allows. We noted two instances where it took more than 35 days to prepare an invoice after the date of the service. In addition, there are no written policies on the billing, collection, and write-off of accounts receivables. As of December 31, 2010, the accounts receivable balance was approximately \$371,700, and approximately \$279,100 was delinquent by more than 29 days.

Billings should be prepared timely to ensure timely collection of amounts owed. Written policies related to billing, collection, and write-off of accounts receivable are necessary to ensure consistency and to establish adequate internal controls over accounts receivable.

A similar condition was noted in our prior audit report.

### Recommendations

The Ambulance Director:

- 3.1 Require official prenumbered receipt slips be issued for all monies received, enter receipts in the accounting system when received, and transmit receipts to the County Treasurer more timely.



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- 3.2 Ensure patients are billed in a timely manner, and develop written policies for the billing, collection, and write-off of accounts receivable.

## Auditee's Response

*The Ambulance Director provided the following responses:*

- 3.1 *We will write a receipt slip for all monies received, enter receipts more often, and transmit receipts to the County Treasurer more timely. This will depend on how much we have and we will not have as much on hand since Medicare payment procedures have changed. Beginning in 2011, Medicare payments are directly deposited into a bank account so we will not have as much monies on hand as we used to in the past. Medicare is the majority of the payments received. We will review our processes based on this change.*
- 3.2 *We will work on entering billings more timely. We are looking at using a billing company to handle Medicaid/Medicare billings and it may also handle the payments. This will also address the write-off issues. If we do not do this, we are looking at making changes to free up some more time for the accounting clerk so that she is not handling as many responsibilities.*

## 4. Fuel Card Procedures

The County Commission pays fuel card statements of the Ambulance and Sheriff departments without supporting documentation for charges and proper review and approval by department heads and county officials. Total payments for these fuel cards were approximately \$38,000 in 2010 and \$30,700 in 2009. The County Clerk receives monthly fuel card statements from the vendors; however, supporting documentation is not obtained from the Ambulance Department and the Sheriff. A copy of the statement is provided to the Ambulance Department and the Sheriff; however, they do not provide the receipts to support the statement or review and approve the fuel statements.

To ensure the validity and propriety of disbursements and compliance with statutory provisions, adequate supporting documentation should be obtained for each charge and statement reviews should be performed by all county officials who make fuel card purchases.

## Recommendation

The County Commission require a thorough review and approval of all fuel card statements prior to approving payment and ensure adequate supporting documentation is maintained.



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## Auditee's Response

*The County Commission provided the following response:*

*We will request that the Sheriff and the Ambulance Director provide verification of their review of the fuel purchases to ensure that all bills have proper supporting documentation.*

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## 5. Capital Assets

Procedures and records to account for county property are not adequate. The county has no procedure in place to identify capital asset purchases and dispositions throughout the year. Records lack some necessary information such as purchase date and acquisition cost. In addition, annual inventories are not performed in all offices. The County Clerk requests that each office submit an inventory list; however, she does not follow up with the offices that do not submit a list. In 2010, the County Collector-Treasurer, Sheriff, Prosecuting Attorney, and Recorder did not submit inventory lists.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare to physical inventory results would enhance the county's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets. Section 49.093, RSMo, provides that the officer or their designee of each county department is responsible for performing annual inspections and inventories of county property used by their department and for submitting an inventory report to the County Clerk.

A similar condition was noted in our two prior audit reports.

## Recommendation

The County Commission and the County Clerk work with other county officials to ensure complete and accurate inventory records are maintained and annual physical inventories are conducted, and implement procedures for tracking capital asset purchases and dispositions throughout the year.

## Auditee's Response

*The County Commission provided the following response:*

*We will contact the elected officials and department heads and reinforce that they need to submit the capital assets records to the County Clerk to help maintain adequate capital asset records. We will work on improving our records.*

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## 6. Computer Controls

Controls over computer systems are not sufficient to prevent unauthorized access or to restore key systems in the event of a disaster or systems failure.

### 6.1 User IDs and passwords

Unique user identifications are not required to log on to computers in the County Clerk's office and passwords are shared among employees in the



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County Clerk's, County Collector's, and Prosecuting Attorney's offices. In addition, passwords are not required to be periodically changed and are not deleted after a computer user's termination.

The lack of an effective system of user identification and passwords may allow unauthorized access and/or changes to the system. To establish individual responsibility, as well as help preserve the integrity of computer programs and data files, access to information should be limited to authorized individuals. To control access, a unique user identification and password should be assigned to each user of a system. These passwords should be kept confidential and changed periodically to help limit unauthorized access to computer files.

## 6.2 Backup data

Backup data is not stored at a secure off-site location. In addition, backup data is not always tested to help prevent loss of information and ensure all essential county information and computer systems can be recovered following a disaster or computer failure. While backups are automatically prepared nightly in the County Clerk's office, the backups are not tested and the backups are not stored at an off-site location. Although the Prosecuting Attorney's office has already experienced computer failure and was not able to recover data from the accounting software because there was no backup, the Prosecuting Attorney's office still does not prepare backup files on a regular basis.

Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data on the computer. Preparation of backup data, preferably on a daily or at least weekly basis, periodic testing to ensure it is adequate, and off-site storage would provide increased assurance county data could be recreated if necessary.

## Recommendations

The County Commission:

- 6.1 Work with county officials to require unique user identifications and passwords for all employees. In addition, user identifications and passwords should be deleted after a computer user's termination.
- 6.2 Work with county officials to ensure backup data is prepared for all county data, stored in a secure off-site location, and tested on a regular, predefined basis.

## Auditee's Response

*The County Commission provided the following responses:*

- 6.1 *We have already implemented this as we have made changes for user identifications and passwords. This process will also help*



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*when a computer user terminates and we will ensure they are removed from access.*

- 6.2 *We are working on figuring out how best to do this and we plan on having this done by the end of the year. We will also work with county officials to ensure they are backing up properly.*

*The Prosecuting Attorney provided the following response:*

- 6.2 *We will work on obtaining an affordable backup system.*

# Grundy County

## Organization and Statistical Information

Grundy County is a township-organized, third-class county. The county seat is Trenton.

Grundy County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. The townships maintain county roads. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. The county employed 42 full-time employees and 21 part-time employees on December 31, 2010.

In addition, county operations include the Ambulance Department, the Senate Bill 40 Board, and the Senior Citizens' Services Board.

### Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2011	2010
Rick Hull, Presiding Commissioner	\$	27,080
Gene Wyant, Associate Commissioner		25,080
Joe Brinser, Associate Commissioner		25,080
Charlene Arnold, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Kristi Urich, County Clerk		38,000
Jason Spillman, Prosecuting Attorney		45,000
Rodney Herring, Sheriff		42,000
Tom Eads, County Coroner		11,000
Joyce Tuttle, Public Administrator		38,000
Colleen Williams, County Collector-Treasurer year ended February 28,	38,000	
Don Stotts, County Assessor, year ended August 31,		38,000

(1) Compensation is paid by the state.

### Financing Arrangements

In December 2006, Certificates of Participation (COPS) totaling \$4,995,000 were issued by First Bank of Missouri on behalf of the county and the proceeds of those certificates were used to construct a new Law Enforcement Center. The COPS are scheduled to be paid off in 2030. The remaining principal and interest due at December 31, 2010, was \$4,600,000 and \$2,594,822, respectively. A one-half cent capital improvement sales tax



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American Recovery and  
Reinvestment Act of 2009  
(Federal Stimulus)

was approved by the voters to provide funding for these obligations, and this sales tax expires in 2030.

For the years ended December 31, 2010 and 2009, the Senate Bill 40 Board received \$21,486 under Title V, Section 5001 of the Recovery Act which provided additional federal funding through the Medicaid Federal Medical Assistance Percentage grant. The grant was awarded by the Missouri Department of Mental Health. The payments were made for Medicaid expenditures reported between October 1, 2008, and December 31, 2010.